

Due May 2, 2005

Check Applicable Boxes:

- ☐ Amended Return - Check if Result of NOL ☐
- ☐ Fixed Date Conformity Modifications
- ☐ Qualifying Farmer, Fisherman or Merchant Seaman
- ☐ Overseas on Due Date

Your First Name	MI	Last Name	Suffix	● B	Your Social Security Number
Spouse's First Name	MI	Last Name	Suffix	● A	Spouse's Social Security Number
Present Home Address (Number and Street, or Rural Route)				For Office Use	
City, Town, or Post Office, and State				ZIP Code	
Name of Virginia City or County Where You Were A Resident on Jan. 1, 2005 IMPORTANT				Locality Code from Instructions	
				●	

Dates of Residence in Virginia: You - From _____ To _____ Spouse - From _____ To _____
month/day/year month/day/year month/day/year month/day/year

STEP 1 Check your Filing Status Enter your Exemptions	FILING STATUS (CHECK ONLY ONE) If both husband and wife had income, using Filing Status 4 may result in less tax than Filing Status 2 (see instructions).				EXEMPTIONS (Enter Number)				EXEMPTION AMOUNT Enter on Line 12 below.					
	1	<input type="checkbox"/> Single (Claiming federal Head of Household? YES <input type="checkbox"/>)	1	+		+		+		=		X \$800 =		00
	2	<input type="checkbox"/> Married, Filing Joint Return (Even if only one had income)	2	+		+		+		=		X \$800 =		00
	3	<input type="checkbox"/> Married, Filing Separate Returns (Enter spouse's SSN above) Spouse's full name _____	1	+		+		+		=		X \$800 =		00
	4	<input type="checkbox"/> Married, Filing Separately Column B: Yourself on this Combined Return Column A: Spouse	1	+		+		+		=		X \$800 =		00 B
				1	+		+		+	=		X \$800 =		00 A
Enter whole dollars only.														
STEP 2 Do you need to file? See Line 10 Instructions. →	5	Dependent on Another's Return (See the instructions for Line 11.)		5	A Spouse Use only when Filing Status 4 is checked.		B Yourself For use by all other filers.							
	6	ADJUSTED GROSS INCOME (total of Line 32, Col. A1 and B1, Part I, on Page 2)	6		00	●	00							
	7	Additions from Line 36, Part II, on Page 2	7		00	●	00							
	8	Subtotal (add Line 6 and Line 7)	8		00	●	00							
	9	Subtractions from Line 45, Part III, on Page 2	9		00	●	00							
STEP 3 Compute Your Virginia Taxable Income	10	VIRGINIA ADJUSTED GROSS INCOME (subtract Line 9 from Line 8)	10		00	●	00							
	11	(a) Standard Deduction from Line 46(e), Part IV, on Page 2	11(a)		00	●	00							
		(b) Itemized Deductions from Line 47(c), Part V, on Page 2	OR 11(b)		00	●	00							
	12	Prorated Exemption Amount (See instruction to prorate using the Ratio Schedule)	12		00	●	00							
	13	Virginia Child and Dependent Care Expenses Deduction (See instructions)	13		00	●	00							
STEP 4 Compute Your Tax	14	Subtotal (add Lines 11(a) or 11(b), 12 and 13)	14		00	●	00							
	15	Virginia Taxable Income (subtract Line 14 from Line 10)	15		00	●	00							
	16	Income Tax: From Tax Table or Tax Rate Schedule	16		00	●	00							
	17	TOTAL TAX (add column A and column B, Line 16)	17		00	●	00							
	STEP 5 Compute Your Payments and Credits	18	Payments: (a) Your Virginia Income Tax Withheld (Attach Forms W-2, W-2G and 1099-R)	18(a)	●		00							
		(b) Spouse's Virginia Income Tax Withheld (Attach Forms W-2, W-2G and 1099-R)	(b)	●		00								
		(c) Combined 2004 Estimated Tax Payments (Include credit from 2003)	(c)	●		00								
		(d) Extension Payment - Form 760E	(d)	●		00								
		(e) Tax Credit for Low-Income Individuals from Part II, Line 11, Schedule NPY	(e)	●		00								
STEP 6 Compute Amount You Owe or Your Refund		(f) Credit for Tax Paid to Another State from Schedule NPY	(f)	●		00								
		(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions)	(g)	●		00								
		(h) Check box if reporting Coalfield Employment Enhancement Tax Credit earned in 2004		●		00								
	19	TOTAL PAYMENTS AND CREDITS [add Lines 18(a) through (g)]	19	●		00								
	20	If Line 17 is larger than Line 19, enter the difference. This is the INCOME TAX YOU OWE . Skip to Line 22.	20	●		00								
STEP 6 Compute Amount You Owe or Your Refund	21	If Line 19 is larger than Line 17, enter the difference. This is the OVERPAYMENT AMOUNT	21	●		00								
	22	Addition to tax, penalty and interest from Schedule NPY, page 2, Part IV, Line 4	22	●		00								
	23	Amount of overpayment on Line 21 to be CREDITED TO 2005 ESTIMATED INCOME TAX	23	●		00								
	24	Contributions and Consumer's Use Tax from Schedule NPY, part V, Line 7	24	●		00								
	25	Add Line 22, Line 23 (Columns A and B) and Line 24	25	●		00								
STEP 6 Compute Amount You Owe or Your Refund	26	If you owe tax on Line 20, add Lines 20 and 25 - OR - If Line 21 is an overpayment and Line 25 is larger than Line 21, enter the difference. This is the AMOUNT YOU OWE . Attach payment	26	●		00								
	27	If Line 21 is larger than Line 25, subtract Line 25 from Line 21. This is the amount to be REFUNDED TO YOU	27	●		00								

PART I - SCHEDULE OF INCOME AND ADJUSTMENTS (See instructions)**—ALL FILERS MUST COMPLETE THIS SCHEDULE—****ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED****FOR USE BY ALL OTHER FILERS**

28 Income:

	Column A1 Income on Federal Return	Column A2 Income While Virginia Resident	Column A3 Income While NOT Virginia Resident	Column B1 Income on Federal Return	Column B2 Income While Virginia Resident	Column B3 Income While NOT Virginia Resident
(a) Wages, salaries, tips and other compensation 28(a)	00	00	00	00	00	00
(b) Interest and dividends (b)	00	00	00	00	00	00
(c) Pension and other income (attach explanation) (c)	00	00	00	00	00	00
29 Gross income [add Lines 28 (a), (b) and (c)] 29	00	00	00	00	00	00
30 Adjustments to income: moving expenses 30	00	00	00	00	00	00
31 Other income adjustments (attach explanation) 31	00	00	00	00	00	00
32 Adjusted gross income (Line 29 less Lines 30 and 31)* .. 32	00	00	00	00	00	00
(a) Net fixed date conformity modifications (a)	00	00	00	00	00	00
(b) Fixed date conformity FAGI [add Lines 32 and 32(a)](b)	00	00	00	00	00	00

*Enter the amount on Line 32, Col. A1 on page 1, Line 6 Col. A. Enter the amount on Line 32, Col. B1 on page 1, Line 6, Col. B.

PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME**A** Spouse -USE ONLY
when Filing Status 4
is checked**B** Yourself
For use by all
other filers

33 Special fixed date conformity addition 33	00	00
34 Interest earned while a Virginia resident on obligations of other states exempt from federal tax 34	00	00
35 Other additions to federal adjusted gross income as provided in instructions - Attach explanation 35	00	00
36 TOTAL ADDITIONS (add Lines 33 through 35) Enter here and on Line 7 on Page 1 36	00	00

PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

37 Special fixed date conformity subtraction 37	00	00
38 Age deduction from Sch. NPY, Part I, Line 4 38	00	00
39 State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. (Claim in the same column you reported the income on Line 6.) 39	00	00
40 Income attributable to your period of residence outside Virginia from Part I, columns A3 and B3, Line 32(b) 40	00	00
41 Income (interest, dividends or gains) received while a Virginia resident on obligations or securities of the U.S. exempt from state income tax, but not from federal tax 41	00	00
42 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and <i>attributable to your period of residence in Virginia</i> 42	00	00
43 Disability income received while a Virginia resident and reported as wages (or payment in lieu of wages) on account of permanent and total disability 43	00	00
You cannot claim an Age Deduction on Line 38 and the disability subtraction. See instructions.		
44 Other subtractions - refer to the instruction book for Other Subtraction Codes		
(a) Enter 2 digit code in box	00	00
(b) Enter 2 digit code in box	00	00
(c) Enter 2 digit code in box	00	00
45 TOTAL SUBTRACTIONS - (add Lines 37 through 44c). Enter here and on Line 9 on Page 1 45	00	00

PART IV - STANDARD DEDUCTION (The standard deduction must be claimed unless itemized deductions were claimed on your federal return - see instructions.)

46 (a) Fixed date conformity Federal ADJUSTED GROSS INCOME (total of Line 32(b), columns A1 + B1 from Part I above) 46(a)	00
(b) Fixed date conformity income <i>attributable to Virginia residence</i> (total of Line 32(b), columns A2 + B2 from Part I above) (b)	00
(c) Percentage of full standard deduction allowable [amount shown on Line 46(b) divided by amount shown on Line 46(a)]. Enter to only one decimal place (Ex.: 12.2%) (c)	%
(d) Filing Status 1: Enter \$3,000; Filing Status 2 or 4: Enter \$5,000; Filing Status 3: Enter \$2,500 (d)	00
(e) Multiply Line 46(c) by 46(d). Enter here and on Line 11 (a) on front. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed (e)	00

PART V - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return.)

47 (a) Itemized deductions from Schedule A Worksheet paid while a Virginia resident 47(a)	00
(b) State and local income taxes claimed on Schedule A and <i>included on Line 47(a)</i> (b)	00
(c) Allowable Virginia itemized deductions: Subtract Line 47(b) from Line 47(a). Enter here and on Line 11 (b) on Page 1. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed (c)	00

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. ☐

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amount of tax shown to be due on this return and any refunds will be made payable to us jointly.

Please Sign Here	Your Signature	Date	<input type="checkbox"/> Check if deceased.	Your Business Phone Number	Home Phone Number	
	X			● ()	● ()	
Preparer's Use Only	Spouse's Signature (If Filing Status 2 or 4, both must sign.)	Date	<input type="checkbox"/> Check if deceased.	Spouse's Business Phone Number		
	X			● ()		
Preparer's Use Only	Preparer's Signature	Date		Preparer's Phone Number	Preparer's FEIN/PTIN/SSN	
	X			()	●	
	Firm's Name (or Yours If Self-Employed) and Address					Filing Election
						●

Attach A Complete Copy Of Your Federal Individual Income Tax Return And All Other Required Virginia Attachments